

TAXATION

[illegible]



SENATE STANDING COMMITTEE REPORT

April 10, 2007

Page 1 of 2

Mr. President:

We, your committee on **Taxation** recommend that **House Bill 257** (third reading copy -- blue) be concurred in as amended.

Signed: _____

Senator Jim Elliott, Chair

To be carried by Senator Jeff Essmann

And, that such amendments read:

1. Title, line 8.

Following: "TAXPAYER;"

Insert: "PROVIDING FOR A FEE FOR MONITORING COMPLIANCE WITH THE MONTANA TAXPAYER BILL OF RIGHTS;"

Strike: "SECTION"

Insert: "SECTIONS"

Following: "15-1-122"

Insert: "AND 15-1-223"

2. Page 2, line 27.

Insert: "Section 2. Section 15-1-223, MCA, is amended to read:

"15-1-223. **Office of taxpayer assistance.** (1) The department of revenue shall establish and maintain an office of taxpayer assistance.

(2) The office shall assist taxpayers by:

(a) providing easily understandable tax information on audits and corrections and review procedures of the department;

(b) providing easily understandable information on appeal procedures;

(c) answering questions regarding preparing and filing of returns and reports with the department; and

(d) locating documents or payments filed with or submitted to the department.

(3) The office of taxpayer assistance shall also:

(a) receive and evaluate complaints related to improper or abusive behavior or inefficient service provided by employees of the department and recommend appropriate action to the director

Committee Vote:

Yes 6, No 5

Fiscal Note Required — *KJ*

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of the department ~~of revenue~~ to resolve the complaints;

(b) compile data on the number and type of taxpayer complaints received and evaluate the actions taken to resolve complaints;

(c) survey taxpayers to obtain their evaluation of the quality of service provided by the department;

(d) monitor the department's compliance with the taxpayer bill of rights and report any abuses to the director of the department;

(e) monitor the department's collection activities to:

(i) report any abuses in collection activities by the department to the director;

(ii) recommend to the director whether a particular collection activity should be stopped if the taxpayer has not had an adequate opportunity to discuss alternative means of payment; and

(f) perform any other functions that the director may assign to assist taxpayers in complying with Montana's tax laws.

(4) The department may charge a fee of \$1 for processing a complaint."

Renumber: subsequent section

- END -

COMMITTEE FILE COPY

TABLED BILL

The **SENATE TAXATION COMMITTEE** TABLED **HB 843**, by motion, on **Tuesday, April 10, 2007**.

Lois O'Connor
(For the Committee)

KF
(Secretary of the Senate)

 / *4-10*
(Time) (Date)

April 10, 2007

Lois A. O'Connor, Secretary

Phone: 444-4772

MONTANA STATE SENATE
2007 LEGISLATURE

TAXATION

ROLL CALL VOTE

DATE 4-10-07 BILL NO. HB-822 NUMBER _____

MOTION: BCI AA

fails 5-5

NAME	AYE	NO
SEN. JERRY BLACK (R)		
SEN. JEFF ESSMANN (R)		✓
SEN. KELLY GEBHARDT (R)		✓
SEN. KIM GILLAN (D)	✓	
SEN. DAN HARRINGTON (D)	✓	
SEN. CHRISTINE KAUFMANN (D)	✓	
SEN. SAM KITZENBERG (D)	✓	
SEN. JIM PETERSON (R)		✓
SEN. TRUDI SCHMIDT (D)	✓	
SEN. ROBERT STORY (R)		✓
SEN. JIM ELLIOTT (D) CHAIRMAN		✓
	5	5

MONTANA STATE SENATE
2007 LEGISLATURE

TAXATION

ROLL CALL VOTE

DATE 4-10-07 BILL NO. HB-257 NUMBER _____

MOTION: BCIAA

Passes 6-5

NAME	AYE	NO	
SEN. JERRY BLACK (R)	✓		P
SEN. JEFF ESSMANN (R)	✓		
SEN. KELLY GEBHARDT (R)	✓		P
SEN. KIM GILLAN (D)		✓	
SEN. DAN HARRINGTON (D)		✓	
SEN. CHRISTINE KAUFMANN (D)		✓	
SEN. SAM KITZENBERG (D)	✓		
SEN. JIM PETERSON (R)	✓		
SEN. TRUDI SCHMIDT (D)		✓	P
SEN. ROBERT STORY (R)	✓		
SEN. JIM ELLIOTT (D) CHAIRMAN		✓	
	6	5	

SENATE PROXY FORM

According to Senate Rule 30-70 (13) (f) , a committee member may vote by proxy using a standard form.

PROXY VOTE

I, the undersigned, hereby authorize Senator Story

to vote my proxy on any issue before the Senate Taxation

_____ Committee

held on _____, 2007.

257 Amendment - Yes
843 As amended - Yes
822 No

Kelly Schardt
SENATOR
STATE OF MONTANA

SENATE PROXY FORM

According to Senate Rule 30-70 (13) (f) , a committee member may vote by proxy using a standard form.

PROXY VOTE

I, the undersigned, hereby authorize Senator Story

to vote my proxy on any issue before the Senate Taxation

_____ Committee

held on _____, 2007.

HB 822 amend. yes
as amended - ?

HB 843 - Table No

HB 257 - Amendment Yes
as Amended - Yes

Jimmy Black
SENATOR
STATE OF MONTANA

SENATE PROXY FORM

According to Senate Rule 30-70 (13) (f) , a committee member may vote by proxy using a standard form.

PROXY VOTE

I, the undersigned, hereby authorize Senator Kim Gillen

to vote my proxy on any issue before the Senate Tax

_____ Committee

held on April 10, 2007, 2007.

HB 822 YES due comm

HB 843 YES to table

HB 257 NO

Judi Schmidt
SENATOR
STATE OF MONTANA

**MONTANA STATE SENATE
2007 LEGISLATURE**

VISITOR REGISTER

TAXATION

DATE April 10, 2007

BILLS BEING HEARD TODAY HB-345; HB-529; HB-564

PLEASE PRINT

NAME	PHONE	REPRESENTING	BILL #	SUPPORT	OPPOSE
William McCaulley	461-9940	Self	HB345	X	
ELLEN ENGSTEDT	431-9792	MT Wood Prod. Asso	HB529	X	
DICK KING	728-7784	MISSOULA AREA ECONOMIC DEVELOPMENT CORP.	HB529	X	
John Semple	443-7487	MT Grain Growers Assn	HB529	X	
Jason Todhunter	253-3807	MT Logging Assoc.	HB529	X	
Kevin W. Smith	949-0001	MT Citizen Rep. My Family	HB529	X	
JOHN BENNION	697-0568	MT Chamber	HB529	X	
John Youngberg	570-4103	MTBF	HB529	X	
Brian Olson	444-2994	DOR International	HB345 HB564		
Dennis Lopez	459-0211	REC S.I. Cor	HB529	X	
STEVE PILCHER	439-4178	MT Stockgrowers	HB529	X	
Scott Martin	555-1889	MSU-B, MSU-GF, MSU-N	HB345	X	
Denise Anderson	239-3421	ANMA	HB345	X	
Don Bucks	444-1900	MT DOR	HB529		X
WEBB BROWN	442-2405	MT CHAMBER	HB529	X	
Margaret Morgan	431-9836	Independent Electrical Contractors	HB529	X	
Bob Gilbert	438-1939	MTA - MTA	HB529	X	
Riley Johnson	443-3797	NFIB	HB529	X	
Sary Hengreberg	442-4162	Contractors Assn.	HB529	X	
Ron Pike	582-9641	Simp Const.	HB529	X	
DARRYL SLONG	442-6600	MMCA	HB529	X	

Ronda Wiggins 899-5659 GA Floor House Chambers HB529 K

PLEASE LEAVE PREPARED STATEMENT WITH COMMITTEE SECRETARY

CARL Schweitzer 431-2176 Bozeman & Kalispell Chambers HB529 X
 Stuart Duggett - Montana MT Sub Rivn & APHC HB529 X
 Trekkers Support

TAXATION

BILLS BEING HEARD TODAY NB 529, NB 564; NB 345

[illegible]

PLEASE LEAVE PREPARED STATEMENT WITH COMMITTEE SECRETARY

Amendments to House Bill No. 257
3rd Reading Copy

For the ~~Senate Taxation Committee~~

Prepared by Greg Petesch
April 10, 2007 (11:17am)

1. Title, line 8.

Following: "TAXPAYER;"

Insert: "PROVIDING FOR A FEE FOR MONITORING COMPLIANCE WITH THE
MONTANA TAXPAYER BILL OF RIGHTS;"

Strike: "SECTION"

Insert: "SECTIONS"

Following: "15-1-122"

Insert: "AND 15-1-223"

2. Page 1, line 25.

Following: "(3)"

Insert: "except as provided in subsection (5),"

3. Page 1, line 28.

Following: "remedies"

Insert: "unless there is a rational basis for the department to
distinguish them"

4. Page 2, line 2.

Following: "department,"

Insert: "upon consideration of all facts relevant to the specific
taxpayer,"

5. Page 2, line 27.

Insert: "Section 2. Section 15-1-223, MCA, is amended to read:

"15-1-223. **Office of taxpayer assistance.** (1) The
department of revenue shall establish and maintain an office of
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(4) The department may charge a fee of \$1 for processing a complaint."

{Internal References to 15-1-223:

15-1-221}"

Renumber: subsequent section

- END -